

**APPLICATION FOR LICENSED CIGARETTE DISTRIBUTOR TO REGISTER
CIGARETTE TAX STAMP PURCHASER**

Please print or type - instructions are available on the reverse of this form.

1. THIS APPLICATION IS FOR CIGARETTE TAX STAMP PURCHASER *(please check one)*

☐ New ☐ Revised ☐ Reinstatement

INFORMATION ABOUT BOE ACCOUNT FOR WHICH CIGARETTE TAX STAMPS WILL BE PURCHASED

2. CIGARETTE DISTRIBUTOR ACCOUNT NUMBER

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3. CIGARETTE DISTRIBUTOR NAME

4. CIGARETTE DISTRIBUTOR E-MAIL ADDRESS

AUTHORIZED CIGARETTE TAX STAMP PURCHASER FOR THE ABOVE ACCOUNT

5. NAME OF PERSON AUTHORIZED TO PURCHASE CIGARETTE TAX STAMPS

IS PURCHASER REGISTERED FOR ANOTHER CIGARETTE DISTRIBUTOR ACCOUNT? *(check one)*

☐ Yes ☐ No If yes, Account No. _____

6. CONTACT PHONE NUMBER

7. FAX NUMBER

8. E-MAIL ADDRESS OF PERSON AUTHORIZED TO PURCHASE STAMPS

9. PLEASE COMPLETE THE FOLLOWING FOR AUTHENTICATION OR IDENTIFICATION

Personal Identification Code *(must be four numeric digits):*

10. DOES THE PURCHASER INTEND TO ORDER CIGARETTE TAX STAMPS THROUGH THE INTERNET?

☐ Yes ☐ No

11. NAME AND TITLE OF THE DISTRIBUTOR'S PRINCIPAL OWNER OR AUTHORIZED REPRESENTATIVE

12. SIGNATURE OF THE DISTRIBUTOR'S PRINCIPAL OWNER OR AUTHORIZED REPRESENTATIVE

DATE



NOTE TO SIGNATORY: *If you are not a corporate officer, partner, or owner, this signature certifies under penalty of perjury that you hold a power of attorney to authorize permission to order cigarette stamps.*

13. SIGNATURE OF AUTHORIZED PURCHASER

DATE



INSTRUCTIONS

General Information

Overview

The Board of Equalization (Board) has implemented a new system for the sale and delivery of cigarette tax stamps. This new system requires you to register persons authorized to order cigarette tax stamps for your account. We require you to complete this form to ensure that only authorized individuals can make stamp purchases for your account.

Who needs to apply

Licensed cigarette distributors must provide the requested information for each person authorized to make stamp purchases. You must designate at least one person to purchase stamps for your account. You must submit a separate application for each person that you authorize to make stamp purchases. If you have multiple accounts, separate applications must be submitted for each account.

When to file application

You must file your application before stamps are ordered. The Board will not sell stamps to you unless you have **completed** this application and **received approval** to purchase stamps under the new system.

Where to file application

Send your completed application to:

State Board of Equalization
Excise Taxes and Fees Division, MIC:56
PO Box 942879
Sacramento, CA 94279-0056

If you have questions related to registration

Please call 800-400-7115.

Specific Instructions

- Line 1** Check the appropriate boxes.
- Line 2** Enter your Board of Equalization cigarette distributor account number.
- Line 3** Enter the legal name of the cigarette distributor account.
- Line 4** Enter the e-mail address of the cigarette distributor. If you provide an e-mail address on form BOE-400-ACTS, we will e-mail you to confirm the cigarette tax stamp purchaser registration. If you do not provide an e-mail address, we will send you a letter confirming the cigarette tax stamp purchaser registration.
- Line 5** Enter the name of the person authorized to purchase cigarette tax stamps, and indicate if that person is registered for another cigarette distributor account. If an authorized purchaser is registered for another account, indicate that account number.
- Line 6** Enter the telephone number for the person you are authorizing to purchase cigarette tax stamps.
- Line 7** Enter the fax number for the person you are authorizing to purchase cigarette tax stamps.
- Line 8** Enter the e-mail address for the person you are authorizing to purchase cigarette tax stamps.
- Line 9** Enter a four numeric digit personal identification code on line 5. This information will be used for authentication purposes to safeguard your account.
- Line 10** Indicate if you intend to order cigarette tax stamps through the Internet.
- Line 11** Enter the name of the person authorized to act and sign for your cigarette distributor account in legal matters.
- Line 12** The form must be signed by the person listed on line 11. An original signature is required to complete this application.
- Line 13** The form must be signed by the authorized purchaser listed on line 5. An original signature is required to complete this application.